

Agency 94

Kansas Court of Tax Appeals

Editor's Note:

The State Court of Tax Appeals was created pursuant to Substitute for House Bill 2018, which became effective July 1, 2008. The State Court of Tax Appeals is the successor in authority to the State Board of Tax Appeals, which has been abolished.

Articles

- 94-1. *HEARING PROCEDURES. (Not in active use)*
- 94-2. PROCEEDINGS BEFORE THE COURT.
- 94-3. ECONOMIC DEVELOPMENT REVENUE BONDS.
- 94-4. COURT MEMBER CONTINUED EDUCATION.

Article 1.—HEARING PROCEDURES

94-1-1 to 94-1-3. (Authorized by K.S.A. 74-2437, 74-2439; effective Jan. 1, 1966; revoked May 1, 1981.)

94-1-4. (Authorized by K.S.A. 74-2437, 74-2439; effective Jan. 1, 1966; amended Jan. 1, 1970; revoked May 1, 1981.)

94-1-5. (Authorized by K.S.A. 74-2437, 74-2439; effective Jan. 1, 1966; revoked May 1, 1981.)

94-1-6. (Authorized by K.S.A. 74-2426, 74-2437, 74-2439; effective Jan. 1, 1966; revoked Jan. 1, 1970.)

94-1-7 to 94-1-9. (Authorized by K.S.A. 74-2437; effective Jan. 1, 1970; revoked May 1, 1981.)

Article 2.—PROCEEDINGS BEFORE THE COURT

94-2-1. Definitions. (a) “Chief judge” means the chief judge of the Kansas court of tax appeals, appointed as provided in K.S.A. 74-2433, and amendments thereto.

(b) “Court” means the Kansas court of tax appeals.

(c) “Counsel” means legal counsel.

(d) “Entry of appearance” means a pleading listing the following information:

- (1) The name, address, and telephone number of the attorney entering an appearance;
- (2) the Kansas supreme court registration number, or its equivalent, of the attorney entering an appearance; and

(3) the name of the party represented by the attorney.

The entry of appearance shall be signed by the attorney entering an appearance on behalf of the party. This signature shall constitute a certificate as prescribed in K.S.A. 60-211, and amendments thereto.

(e) “Executive director” means the individual appointed pursuant to K.S.A. 74-2433, and amendments thereto.

(f) “Party” means any of the following:

(1) Any taxpayer or applicant bringing the action, a governmental unit bringing or defending the action, or both;

(2) any intervenor permitted to intervene by the court; or

(3) any person joined as a contingently necessary party.

(g) “Pleadings” means any of the following:

(1) Notice of appeal;

(2) application;

(3) motion;

(4) brief;

(5) proposed findings of fact and conclusions of law; or

(6) any other similar document formally filed with the court.

(h) “Presiding officer” means any of the following:

(1) A panel of judges;

(2) the judge assigned pursuant to K.S.A. 77-514, and amendments thereto, to conduct the status conference, prehearing, oral arguments, hearing, or similar proceedings; or

(3) a court staff attorney in a status or prehearing conference to which a court staff attorney has been assigned according to K.A.R. 94-2-6.

(i) “Secretary” means the secretary of the court of tax appeals. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective May 1, 1981; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008.)

94-2-2. Information, hearings, and assistance. (a) To the extent that the Kansas administrative procedure act or other statutes or regulations do not apply, the rules of civil procedure, and particularly articles 1, 2, and 4 of chapter 60 of the Kansas statutes annotated, shall be followed by the court. However, the rules of evidence may be modified by the presiding officer in accordance with the Kansas administrative procedure act if it will be in the public interest and will aid in ascertaining the facts.

(b) Hearings before the court shall be open to the public at all times except at those proceedings specified in K.A.R. 94-2-14. Hearings may be held in the court’s hearing room or at other places throughout the state of Kansas whenever the public interest may be better served. Reasonable written notice shall be given to all parties pursuant to K.S.A. 77-518, and amendments thereto.

(c) Upon request, the staff attorneys for the court shall advise any party concerning the form of the notice of appeal or other application to be filed with the court or concerning the procedure to be followed in initiating a proceeding before the court.

(d) All communications to the court shall be addressed to the offices of the court in Topeka and shall meet the procedural requirements specified in these regulations. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective May 1, 1981; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008.)

94-2-3. Form of pleadings. (a) Each pleading, except any pleading described in subsection (b), shall contain the following:

(1) The heading “BEFORE THE COURT OF TAX APPEALS OF THE STATE OF KANSAS,” centered at the top of the page;

(2) the name of the case, which shall consist of a brief description of the nature of the action and

shall contain a citation to the particular statute under which the appeal or application is authorized, placed immediately below the heading at the left margin of the page;

(3) the docket number, if one has been assigned, which shall appear to the right of the name at the right margin of the page;

(4) the title of the pleading, which shall identify the document being filed, shall be placed immediately below the name and centered on the page;

(5) the pertinent allegations of fact and law in simple, concise, and direct terms, which shall be in numbered paragraphs, with each paragraph containing a statement of a single set of circumstances or separate transaction or series of events;

(6) following each numbered paragraph, a concise and complete statement of all relief sought by the pleader; and

(7) the signature of the party filing the pleading or the party’s attorney. The addresses and telephone numbers of the party and the party’s attorney of record shall appear following the signature or elsewhere in the pleading. All pleadings shall be verified, unless the pleading is signed by either of the following:

(A) Counsel regularly admitted to practice before the supreme court of the state of Kansas; or

(B) counsel duly licensed and admitted to practice before the supreme court of another state if the counsel licensed from another state is associated with local counsel and the local counsel also signs the pleading, as required by Kansas supreme court rule 116 relating to district courts.

(b) Notice of appeals or applications filed pursuant to the statutory procedures enumerated in K.S.A. 74-2439, K.S.A. 79-1609, and K.S.A. 79-213, and amendments thereto, shall be prepared on forms approved by the court. Each taxpayer or applicant shall provide all information and supporting documentation requested on the forms or by the court. If any information requested is not provided, the appeal or application may be rejected by the court or may be returned to the taxpayer or applicant for correction.

(c) Each pleading, except a pleading described in subsection (b), shall be typed on 8½ × 11 inch white paper and shall be double-spaced, except that single spacing may be used for subparagraphs, legal descriptions of real estate, itemizations, quotations, and similar portions of the document. Typing shall appear on only one side of the paper, and the margins shall be at least one inch at the top of the page and ¾ of an inch at

the sides and bottom of the page. Taxpayers not represented by counsel shall not be held in strict compliance with this regulation. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective May 1, 1981; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008.)

94-2-4. Filing procedure and time limits. (a)(1) Each party filing any action with the court shall file the application or appeal and shall pay any applicable fees required by K.A.R. 94-2-21. Each document filed shall be deemed to have been filed when actually received and file-stamped by the secretary or the secretary's designee, and the action shall commence on that date if the document is in the form prescribed by these regulations or by statute.

(2) Each application and appeal shall be accompanied or followed by any applicable filing fees, as specified in K.A.R. 94-2-21.

(b) In computing any period of time prescribed by statute or these regulations for any appeal or application, the computation shall be made pursuant to K.S.A. 60-206, and amendments thereto, unless the method of computation is otherwise specified in these regulations or by statute. A legal holiday shall be each day designated in K.A.R. 1-9-2.

(c) When by these regulations or by notice given by the court, an act is required to be completed within a specified time, the time for completing the act may be extended by the court, if a motion is filed by a party before the expiration of the specified time. A motion for extension of time filed after the time limit has expired may be granted by the court only if the failure to act within the time limit was the result of excusable neglect.

(d) Any individual or entity may file documents at the court office between the hours of 8:00 a.m. and 5:00 p.m. on any business day. Each document, whether mailed, hand-delivered, or sent by facsimile machine or as electronic mail, shall be received by 5:00 p.m. to be file-stamped and considered filed on that date. The time of receipt shall be that time shown by the court's time clock, the time printed by the court's facsimile machine on the final page of the facsimile-received document, or the time shown as received by the court's electronic mail system. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB

2018, sec. 13; effective May 1, 1981; amended May 1, 1987; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002; amended, T-94-8-28-03, Aug. 28, 2003; amended Dec. 5, 2003; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008.)

94-2-5. Service. (a) Each party filing any pleading or other document with the court shall serve the pleading or other document on all other parties in person or by mail, facsimile, or electronic mail, except when a statute requires a specific manner of service. Postage or costs of service shall be paid by the person serving the pleading.

(b) Service on an attorney of record shall be deemed to be service upon the party represented by that attorney, although nothing in these regulations shall prohibit service on the interested party also. Service by mail shall be considered to be complete upon mailing.

(c) The party responsible for effecting service shall endorse a certificate of mailing or service, or both, upon the pleading showing compliance with these regulations. In the absence of this proof of service or the equivalent, any pleading may be disregarded and deemed null and void. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective May 1, 1981; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008.)

94-2-6. Prehearing conference procedure. The parties or the attorneys for the parties may be required to appear before a presiding officer for a prehearing conference. The conduct of the prehearing conference shall be in accordance with K.S.A. 77-516 and K.S.A. 77-517, and amendments thereto. (Authorized by and implementing K.S.A. 74-2437; effective May 1, 1981; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002.)

94-2-7. Intervention and joinder. Each petition to intervene shall be handled pursuant to K.S.A. 77-521, and amendments thereto, and each joinder of any party needed for just adjudication shall be handled pursuant to K.S.A. 60-219, and amendments thereto. (Authorized by and implementing K.S.A. 74-2437; effective May 1, 1981; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002.)

94-2-8. Discovery procedure. (a) Any party before the court may use the discovery pro-

cedures provided under the code of civil procedure of this state, the procedures authorized under the provisions of the Kansas administrative procedures act, K.S.A. 77-522 and amendments thereto, or both. Unless otherwise expressly approved by the court or presiding officer, a party shall have completed all discovery procedures by 20 calendar days before the date set for the hearing.

(b) The admissibility of any evidence obtained during this discovery process shall be governed by one or more of the following:

(1) The code of civil procedure, K.S.A. 60-101 et seq., and amendments thereto;

(2) the Kansas administrative procedures act, K.S.A. 77-501 et seq., and amendments thereto; or

(3) case law of this state.

(c) Each motion for summary judgment shall be filed with the court in accordance with K.S.A. 60-256, and amendments thereto, and Kansas supreme court rule 141 relating to district courts. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective May 1, 1981; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008.)

94-2-9. Subpoenas. (a) Any party may request that the court issue a subpoena or subpoena duces tecum by filing a request for the same with the court at least 10 business days before the date on which the hearing commences or the deposition is scheduled. The request shall state the following information:

(1) The name of the witness;

(2) the address, including street address, city, and county where the witness can be served;

(3) the date, time, and location the witness is expected to appear;

(4) the matter in which the witness is expected to testify; and

(5) if a subpoena duces tecum, the material, listed in detail, to be brought by the witness to the hearing or deposition.

(b) A request for a subpoena or subpoena duces tecum shall not be granted by the court if filed fewer than 10 business days before the date on which the hearing commences or the deposition is scheduled, except by approval of the court upon a showing of good cause.

(c) Except as provided in subsection (b), upon

receipt of a properly filed request, the appropriate subpoena shall be issued by the court or the court's designee, who shall also arrange for its service pursuant to K.S.A. 77-522, and amendments thereto.

(d) Witness fees and mileage shall be allowed pursuant to K.S.A. 28-125, and amendments thereto. (Authorized by K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13, and 74-2437a, as amended by 2008 HB 2018, sec. 14; effective May 1, 1981; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008.)

94-2-10. Hearing procedure. (a) Any party may appear at any hearing or other proceeding before the court and be heard in person or may be represented by an attorney who is regularly admitted to practice before the supreme court of the state of Kansas and who has filed an entry of appearance in the proceeding with the court. Any party may be represented by out-of-state counsel if that counsel has complied with Kansas supreme court rule 116 relating to the admission of an attorney from another state. An elected or appointed official or the official's designee of a county, city, or other taxing district or a corporation's officer or employee may appear and testify on behalf of the county, city, taxing district, or corporation and, except as otherwise provided in these regulations, may fully participate as a party.

(1) The county, city, or other taxing district or corporation may be required by the court to be represented by an attorney regularly admitted to practice before the supreme court of the state of Kansas. As provided in this subsection, only the party or an attorney regularly admitted to practice before the supreme court of the state of Kansas may perform any of the following:

(A) Make a legal argument;

(B) object to the admission of evidence;

(C) conduct direct examination or cross-examination of witnesses;

(D) introduce evidence;

(E) sign any pleading as defined in K.A.R. 94-2-1; or

(F) perform any other activity construed as the practice of law by the Kansas supreme court.

(2) Each individual who is not a party or an attorney authorized to practice in the supreme

court of the state of Kansas shall be limited to one or both of the following types of participation in a hearing:

(A) Testifying; or

(B) providing nonlegal advice to a party or an attorney.

(b) On the date and at the place and time stated in the notice of hearing, the docket shall be made to be called by the chief judge or the presiding officer. A statement may be made by the chief judge or presiding officer as to the scope and purpose of the hearing at the opening of the hearing. Each party or witness who is to testify shall be sworn by the reporter or any judge of the court.

(c) If a party does not appear for the scheduled hearing, either or both of the following may occur:

(1) The opposing party or parties may go on the record to introduce evidence.

(2) A default order may be issued by the court in favor of the opposing party or parties.

(d) If a party or attorney objects to the admissibility of any evidence or to the validity of any proceeding before the court, the presiding officer may rule upon the objection immediately or may admit the evidence or permit the procedure subject to a later ruling by the court. The presiding officer may rule upon the admissibility of any evidence and may order the discontinuation of the presentation of cumulative evidence.

(e) Each party shall examine each witness orally and under oath, in the order determined by that party. Each opposing party may cross-examine each witness.

(f) To facilitate the orderly and expeditious conduct of hearings, one of the court's staff attorneys may be assigned by the presiding officer to assist procedurally any individual taxpayer not represented by counsel. Assistance shall not extend to assisting the taxpayer in presenting the taxpayer's case or advising the taxpayer about the substantive nature of the case, but shall be confined to procedural assistance.

(g) (1) Each hearing shall be recorded by either of the following means:

(A) A certified shorthand reporter retained by the court for that purpose; or

(B) any other recording device.

This record shall be the only official record of any proceeding before the court.

(2) A person may obtain a transcript of any tape-recorded hearing before the court by making a request to the court and advancing the costs of providing the transcript. A person may obtain a

transcript of any hearing recorded by a certified shorthand reporter by making a request to the reporter and advancing to the reporter the costs of providing the transcript.

(h) The use of recording, photographic, or television devices during any hearing before the court shall be authorized, pursuant to K.S.A. 75-4318, and amendments thereto. To insure orderly hearings before the court, cameras, photographic lights, and recording devices shall be permitted during the sworn testimony of witnesses only if the use of these devices is not disruptive to the witnesses and the hearing.

(i) Official notice shall be taken in accordance with K.S.A. 77-524, and amendments thereto.

(j) The submission of briefs and proposed findings of fact and conclusions of law may be required by the court at the conclusion of any hearing, and any party desiring to submit the same may do so upon approval by the court. The deadline for filing these documents and any reply briefs shall be set by the court in a prehearing order or by the presiding officer at the hearing. The filing party shall file the originals of these documents with the court and shall serve copies on each party. Proof of service shall be filed as required in these regulations. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective May 1, 1981; amended May 1, 1987; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008.)

94-2-11. Petitions for reconsideration; deadline for responses. Each petition for reconsideration of a final order of the court shall be made pursuant to K.S.A. 77-529, and amendments thereto. Each response to a petition for reconsideration shall be filed with the court within 11 calendar days after the petition for reconsideration is filed with the court. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective May 1, 1981; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008.)

94-2-12. Orders of the court. (a) Each order of the court shall be sent by U.S. mail or, for state agencies located in Topeka, by building mail or hand delivery, unless otherwise prescribed by law. The order shall be mailed or hand-delivered

to each party and the party's attorney at the addresses of record set forth in the pleadings.

(b) If clear evidence of the date of receipt of any court order is not available, it shall be presumed that a party received the order on the third day following the date the court mailed the order to that party at the party's address of record as set forth in the pleadings filed by the party or the party's attorney. (Authorized by K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; implementing K.S.A. 74-2426, as amended by 2008 HB 2018, sec. 1, and K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective May 1, 1981; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008.)

94-2-13. Exchange of evidence and witness lists. (a) At least 10 calendar days before a scheduled hearing involving single-family residential property, each party shall have exchanged copies of each document, photograph, or other evidence that the party intends to present to the court at the hearing.

(b) At least 20 calendar days before a scheduled hearing, except a single-family residential property hearing as specified in subsection (a), each party shall have exchanged copies of each document, photograph, or other evidence that the party intends to present to the court at the hearing and a list of witnesses to be called at the hearing. At least 10 calendar days before the scheduled hearing, each party shall have exchanged copies of any evidence developed in response to the evidence that was exchanged 20 calendar days before the scheduled hearing.

(c) Each attorney who is representing a party at any proceeding before the court shall file an entry of appearance with the court and shall serve copies on each party.

(d) In computing any time periods specified in subsections (a) and (b), the day of the scheduled hearing shall not be included. If the 10th or 20th calendar day before the hearing falls on a Saturday, Sunday, or legal holiday, the last business day before the Saturday, Sunday, or legal holiday shall be the deadline for the exchange of evidence.

(e) If the parties fail to exchange evidence and witness lists in compliance with this regulation, the evidence may be excluded from the proceedings, and the witnesses not listed may be excluded from testifying. The time periods specified in subsections (a) and (b) may be shortened or extended

by the court or presiding officer upon a showing of good cause. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008.)

94-2-14. Procedure to keep business records confidential. (a)(1) Each party who has confidential financial or trade secret records that are to be admitted into evidence in a court proceeding but who desires to keep the records confidential shall file a motion for a protective order with the court and serve the motion on each party. The party may make the motion orally at the hearing. This motion shall address the following:

(A) Identification of the record to be kept confidential;

(B) the extent to which the information is known outside the business;

(C) the extent to which the information is known to those inside the business, including the employees;

(D) the precautions taken by the holder of the trade secret or confidential commercial information to guard the secrecy of the information;

(E) the savings effected and the value to the holder in keeping the information from competitors;

(F) the amount of effort or money expended in obtaining and developing the information; and

(G) the amount of time and expense it would take for others to acquire and duplicate the information.

(2) In ruling on the motion, the following criteria shall be considered by the court:

(A) What risk of financial or competitive harm the party seeking to prevent disclosure faces;

(B) whether or not disclosure will aid the court in its duties;

(C) whether or not disclosure serves or might harm the public interests; and

(D) whether or not alternatives to full disclosure exist.

(b) If the court grants the motion for protective order, the following procedure shall be followed by the court at the hearing in which the records are considered and admitted:

(1) A formal motion shall be made by a judge to move into executive session to consider either of the following:

(A) Confidential data relating to financial affairs; or

(B) confidential trade secrets of corporations, partnerships, trusts, or individual proprietorships.

(2) The motion shall contain a statement of justification for closure, the subject to be discussed, and the time and the place the court will resume its open meeting.

(3) The motion shall be made, seconded, and carried by a majority of the judges present and hearing the case.

(c) Other procedures to keep business records confidential may be implemented in court proceedings if those procedures are agreed to by all parties, are approved by the court, and are not inconsistent with or contrary to current Kansas law. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008.)

94-2-15. Continuances. (a) A request for a continuance may be made by motion or in the form specified by the court or presiding officer.

(b) Each party filing a motion for continuance shall file the motion in writing with the court, with service of this motion on each party in accordance with K.A.R. 94-2-5. The motion shall be filed no fewer than 30 days before the date of the scheduled hearing. The motion shall set forth the reason or reasons for the motion.

(c) The 30-day time period may be shortened by the court, upon a showing of good cause. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008.)

94-2-16. Dismissals. Any action pending before the court may be dismissed by the party that filed the action at any time before or during the hearing and, at the court's discretion, at any time after the hearing, but before the court issues the order. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008.)

94-2-17. Waivers. If all parties agree to waive the right to a hearing and to submit stipulated facts, the hearing may be waived.

If a hearing is scheduled, each party shall enter an appearance at the hearing. Failure to appear at the hearing may result in the issuance of a default

order. (Authorized by K.S.A. 74-2437; implementing K.S.A. 74-2437, K.S.A. 2000 Supp. 79-213, K.S.A. 79-213a, K.S.A. 79-1409, K.S.A. 2000 Supp. 79-1609, K.S.A. 2000 Supp. 79-1702, K.S.A. 2000 Supp. 79-2005; effective Aug. 15, 1997; amended May 24, 2002.)

94-2-18. Stipulations. An order either accepting or rejecting a stipulation may be entered upon submission of a stipulation signed by each party or each party's attorney of record. (Authorized by K.S.A. 74-2437; implementing K.S.A. 79-1426, K.S.A. 79-1409; effective Aug. 15, 1997; amended May 24, 2002.)

94-2-19. Facsimile filing. (a)(1) The court's facsimile machine shall be available on a 24-hour basis, seven days per week. However, this provision shall not prevent the court from sending documents by fax or providing for normal repairs and maintenance of the facsimile machine.

(2) Each complete facsimile filing received in the court's office at or before 5:00 p.m. on a regular workday shall be deemed filed on that day. Each filing received after 5:00 p.m. shall be filed as if received on the next regular court workday. The time of receipt shall be the time printed by the court's facsimile machine on the final page of the facsimile-received document. Each filing received on a Saturday, Sunday, or legal holiday shall be filed as if received on the next regular court workday.

(3) Each application and appeal filed by facsimile shall be followed by any applicable filing fees as specified in K.A.R. 94-2-21.

(b) Each pleading or other paper filed by facsimile transmission shall have the same effect as that of any document filed with the court by any other means. A facsimile signature shall have the same effect as that of an original signature. Only one copy of the pleading or other paper shall be transmitted.

(c) Each certificate of service shall state the date of service and the facsimile telephone numbers of both the sender and the receiver.

(d) The sender may petition the court for an order filing the document *nunc pro tunc* if a facsimile filing is not filed with the court because of either of the following:

(1) An error in the transmission of the document, the occurrence of which was unknown to the sender; or

(2) a failure to process the facsimile filing when received by the court.

The motion shall be accompanied by the transmission record, a copy of the document transmitted, and an affidavit of transmission by fax as set forth in Kansas supreme court rule 119 relating to district courts, appendix B. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective May 24, 2002; amended, T-94-8-28-03, Aug. 28, 2003; amended Dec. 5, 2003; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008.)

94-2-20. Electronic mail filing. (a)(1) Electronic mail shall be sent to the court's central electronic mail address in order to be considered filed with the court. The format for documents shall be as specified in K.A.R. 94-2-3. Electronic mail sent to any individual judge's or to any court staff's personal electronic mail address shall not be considered to be filed with the court.

(2) Each application and appeal filed by electronic mail shall be followed by any applicable filing fees as specified in K.A.R. 94-2-21.

(b) Electronic mail shall have a return electronic mail address along with the name of the individual sending the electronic mail and a telephone number by which that individual can be contacted.

(c) Each pleading or other document filed by electronic mail shall have the same effect as that of any document filed with the court by any other means. Only one copy of the pleading or document shall be transmitted. An electronic signature or the symbol "/s/" on the signature line in place of a signature shall have the same effect as that of an original signature.

(d) Electronic mail received in the court's office at the central electronic mail address on or before 5:00 p.m. shall be deemed filed on that day. Electronic mail received after 5:00 p.m. shall be deemed to be filed as if received on the next regular workday of the court. The time of receipt shall be the time shown by the court's electronic mail system. Electronic mail received on a Saturday, Sunday, or legal holiday shall be deemed to be filed as if received on the next regular workday of the court.

(e) Electronic mail shall be printed by the court and a copy placed in the appropriate file or files. A copy of any associated transmission acknowledgment shall also be placed in the file or files.

(f) If an electronic mail message indicates that there is an attachment but the attachment is not sent or the attachment cannot be opened, the

party that sent the message shall be apprised of this fact by the court. If the attachment is then sent and the court is able to open the attachment, the file date and time shall be the date and time the opened attachment was actually received by the court. Each attachment shall be sent in a format specified by the court.

(g) The sender may petition the court for an order filing the document *nunc pro tunc* if an electronic mail document is not filed with the court because of either of the following:

(1) An error in the transmission of the document, the occurrence of which was unknown to the sender; or

(2) a failure to process the electronic mail document when received by the court.

The motion shall be accompanied by the transmission record, a copy of the document transmitted, and an affidavit of transmission by electronic mail in the form as set forth in Kansas supreme court rule 119, appendix B relating to facsimile filings.

(h) Each party who files a document by electronic mail shall retain a copy of that document in the party's possession or control during the pendency of the action and shall produce the document upon request pursuant to K.S.A. 60-234, and amendments thereto, by the court or any party to the action. Failure to produce the document may result in the document being stricken from the record and may result in sanctions pursuant to K.S.A. 60-211, and amendments thereto.

(i) Each party utilizing electronic mail shall comply with K.S.A. 77-525, and amendments thereto, regarding ex parte communications and with K.A.R. 94-2-5, which requires that a copy of any correspondence with the court be exchanged with all parties. A certificate of service shall be included on pleadings. For letters, there shall be an indication on the letter that a copy was sent to all parties. (Authorized by and implementing K.S.A. 74-2437, as amended by 2008 HB 2018, sec. 13; effective May 24, 2002; amended, T-94-8-28-03, Aug. 28, 2003; amended Dec. 5, 2003; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008.)

94-2-21. Filing fees. (a) The following fees shall be in effect for applications and appeals filed with the regular division of the court, except as specified in subsection (f):

(1) Economic development exemption appli-

cations filed pursuant to Kansas constitution article 11, § 13 \$250.00

(2) Industrial revenue bond exemption applications filed pursuant to K.S.A. 79-201a *Second*, and amendments thereto \$250.00

(3) Tax exemption applications not included in paragraphs (a)(1), (2), and (6) of this regulation \$50.00

(4) Tax grievance applications filed pursuant to K.S.A. 79-332a, 79-1422, 79-1427a, or 79-1702, and amendments thereto \$15.00

(5) Equalization appeals filed pursuant to K.S.A. 79-1609, and amendments thereto, and payment-under-protest appeals filed pursuant to K.S.A. 79-2005, and amendments thereto, involving real estate, excluding appeals of the valuation or classification of single-family residential properties and farmsteads and excluding appeals by not-for-profit organizations specified in paragraph (a)(6) of this regulation, for the following valuations:

\$250,000 or less	\$50.00 per parcel
more than \$250,000 but not more than \$1,000,000	\$75.00 per parcel
more than \$1,000,000 but not more than \$5,000,000	\$125.00 per parcel
more than \$5,000,000 but not more than \$10,000,000	\$175.00 per parcel
more than \$10,000,000	\$200.00 per parcel

(6) Applications and appeals filed by not-for-profit organizations if the valuation of the property at issue is less than \$100,000 \$10.00

(7) Equalization appeals filed pursuant to K.S.A. 79-1609, and amendments thereto, and payment-under-protest appeals filed pursuant to K.S.A. 79-2005, and amendments thereto, involving the assessment of personal property \$50.00

(8) Appeals of mortgage registration fees filed pursuant to K.S.A. 79-3107c, and amendments thereto \$15.00

(9) Appeals from final decisions of the director, or the director's designee, of the Kansas department of revenue, division of property valuation, for the following amounts in controversy:

\$500 or less	\$25.00
More than \$500 but not more than \$1,000	\$50.00
More than \$1,000 but not more than \$5,000	\$100.00
More than \$5,000 but not more than \$10,000	\$175.00
More than \$10,000	\$250.00

(10) Appeals from final decisions of the secretary, or the secretary's designee, of the Kansas department of revenue, division of taxation, excluding homestead property tax refund appeals under K.S.A. 79-4501 *et seq.*, and amendments thereto, and excluding food sales tax refund appeals under K.S.A. 79-3632 *et seq.*, and amendments thereto, for the following amounts in controversy:

\$500 or less	\$25.00
More than \$500 but not more than \$1,000	\$50.00
More than \$1,000 but not more than \$5,000	\$100.00
More than \$5,000 but not more than \$10,000	\$175.00
More than \$10,000	\$250.00

(11) No-fund warrants, temporary notes or bond applications, requests to exceed the adopted budget, and mill levy disagreements filed pursuant to K.S.A. 79-2938, 79-2939, 79-2951, 79-5023, 12-110a, 12-1662 *et seq.*, or 19-2752a, and amendments thereto, or any other related statute \$50.00

(12) Applications by school districts to levy an ad valorem tax as provided in K.S.A. 72-6441, and amendments thereto no filing fee

(13) Requests for reappraisal and complaints filed pursuant to K.S.A. 79-1413a, 79-1479, or 79-1481, and amendments thereto \$50.00

(b) The following fees shall be in effect for applications and appeals filed with the small claims division of the court, except as specified in subsection (f):

(1) Equalization appeals filed pursuant to K.S.A. 79-1609, and amendments thereto, and payment-under-protest appeals filed pursuant to K.S.A. 79-2005, and amendments thereto, involving real estate, excluding appeals of the valuation or classification of single-family residential properties and farmsteads and excluding appeals by not-for-profit organizations specified in paragraph (b)(2) of this regulation \$20.00 per parcel

(2) Applications and appeals filed by not-for-profit organizations if the valuation of the property at issue is less than \$100,000 \$10.00

(3) Equalization appeals filed pursuant to K.S.A. 79-1609, and amendments thereto, and payment-under-protest appeals filed pursuant to K.S.A. 79-2005, and amendments thereto, involving the assessment of personal property \$20.00

(4) Appeals from final decisions of the secretary, or the secretary's designee, of the Kansas de-

partment of revenue, division of taxation, excluding homestead property tax refund appeals under K.S.A. 79-4501 *et seq.*, and amendments thereto, and excluding food sales tax refund appeals under K.S.A. 79-3632 *et seq.*, and amendments thereto, and appeals from final decisions of the director, or the director's designee, of the Kansas department of revenue, division of property

valuation \$20.00

(c) For purposes of this regulation, "valuation" shall mean the valuation shown on the county notice of valuation or the valuation at the time of the filing of the appeal with the regular division of the court if the valuation has been reduced by the county appraiser at the informal hearing, by the hearing officer panel, or by the small claims division. The filing fee on multiple, contiguous parcels that comprise one economic unit and are owned by the same person or entity shall require one filing fee for the highest-valued parcel, as specified in paragraphs (a)(5) and (b)(1) of this regulation, and \$15.00 for each additional parcel.

(d) Except as specified in this subsection, each application and appeal listed in subsections (a) and (b) shall be accompanied by the applicable filing fee in the form of a check or money order made payable to the court of tax appeals or shall be paid by credit card. If the fee does not accompany the filed application or appeal, the fee shall be received by the court within seven business days of the receipt of the application or appeal. If the fee is not received within this time period, the application or appeal shall be considered not appropriately filed with the court, and the application or appeal shall be dismissed.

(e)(1) If an applicant or taxpayer by reason of poverty is unable to pay a filing fee and files an affidavit that states this reason and is accompanied by supporting documentation, the filing fee may be waived by the court.

(2) If an applicant or taxpayer asserts that multiple applications or appeals should be filed as one application or appeal, upon written request and demonstration that the matters should be filed as one application or appeal, all fees or a portion of the fees may be waived by the court. If the fees have already been paid, all fees paid or a portion of the fees paid may be refunded by the court.

(f) Public school districts shall be exempt from paying filing fees. (Authorized by and implementing K.S.A. 2007 Supp. 74-2438a, as amended by 2008 HB 2018, sec. 17; effective, T-94-8-28-03, Aug. 28, 2003; effective Dec. 5, 2003; amended,

T-94-5-27-04, May 27, 2004; amended Oct. 1, 2004; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008.)

Article 3.—ECONOMIC DEVELOPMENT REVENUE BONDS

94-3-1. Definition of terms. As used in this article, the following meanings shall apply, to the extent that they are not inconsistent with K.S.A. 12-1744a through K.S.A. 12-1744d, and amendments thereto, or unless the context clearly indicates otherwise.

(a) "The act" means K.S.A. 12-1740 *et seq.*, and amendments thereto, which relate to the issuance of certain revenue bonds for the promotion of economic development by cities or counties and prescribe certain powers and impose certain duties upon the chief judge of the court of tax appeals.

(b) "Bonds" means economic development revenue bonds issued by any city, county, or qualified improvement district under the authority of K.S.A. 12-1740 *et seq.*, and amendments thereto.

(c) "Chief judge" means the chief judge of the court of tax appeals appointed pursuant to K.S.A. 74-2433, and amendments thereto.

(d) "Informational statement" means the form, including all amendments, papers, documents, and exhibits incidental to the form, prescribed by the chief judge for the filing of notice pursuant to the act. (Authorized by K.S.A. 12-1744b, as amended by L. 2008, ch. 109, sec. 30, and K.S.A. 74-2437, as amended by L. 2008, ch. 109, sec. 13; implementing K.S.A. 12-1744b, as amended by L. 2008, ch. 109, sec. 30; effective May 1, 1983; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008.)

94-3-2. Filing, fees, and form. Each informational statement required to be filed pursuant to the act shall be governed by the following procedures:

(a) Filing procedures.

(1) The informational statement, together with the fees required in paragraph (b)(1) of this regulation, shall be deemed filed and the requisite seven-day filing period shall commence upon the date the informational statement and fees are received in the office of the court. Each applicant shall address or deliver all communications, documents, information, and inquiries to the office of the secretary, court of tax appeals.

(2) Each applicant shall file one informational statement for each proposed issuance of bonds.

(3) If the informational statement is not complete as originally filed, the applicant shall be notified of the incomplete filing. The applicant shall correct the deficiency in writing.

(4) If the chief judge finds, following a review of the informational statement, that all information and documents required to be filed are complete and, based upon the proposed date of issuance of the bonds, that the statement has been filed in a timely manner, an order or letter indicating that finding shall be rendered by the chief judge to the appropriate government officials and bond counsel.

(5) The following disclaimer shall appear in boldface type upon the second page of each preliminary offering document:

“THE CHIEF JUDGE OF THE KANSAS COURT OF TAX APPEALS HAS NOT REVIEWED ANY INFORMATION OR DOCUMENT FILED PURSUANT TO THIS INFORMATIONAL FILING FOR THE ADEQUACY OR ACCURACY OF THE DISCLOSURE THEREIN. THIS INFORMATIONAL FILING DOES NOT CONSTITUTE A RECOMMENDATION OR AN ENDORSEMENT BY THE CHIEF JUDGE OR THE COURT.”

Evidence that this disclaimer appears in boldface type upon the second page of each preliminary offering document shall be filed contemporaneously with the certificate of issuance required by K.S.A. 12-1744c, and amendments thereto.

(6) The certificate of issuance required to be filed by K.S.A. 12-1744c, and amendments thereto, shall include the court of tax appeals' filing number.

(b) Fees.

(1) Each informational statement shall be accompanied by a filing fee of \$250.00. All fees shall accompany the application and shall be paid by check or money order made payable to the court of tax appeals. A cash remittance shall not be accepted. If the chief judge receives notice of refusal of payment of the check or money order presented in payment of these fees, the application shall be deemed to be incomplete and not timely filed as required by the act.

(2) Copies of documents filed and recorded in the office of the court of tax appeals shall be available upon request. Postage and copy fees shall be paid in advance and in conformity with K.S.A. 45-204, and amendments thereto.

(c) Forms. The informational statement shall be submitted on forms approved by the chief judge. (Authorized by K.S.A. 12-1744a, as amended by 2008 HB 2018, sec. 29, and K.S.A. 12-1744b, as amended by 2008 HB 2018, sec. 30; implementing K.S.A. 12-1744a, as amended by 2008 HB 2018, sec. 29; effective May 1, 1983; amended, T-85-38, Dec. 19, 1984; amended May 1, 1985; amended May 1, 1987; amended May 1, 1988; amended Aug. 15, 1997; amended May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008.)

Article 4.—COURT MEMBER CONTINUED EDUCATION

94-4-1. Court judge continued education. (a) Each judge of the court shall complete the education and training courses required by K.S.A. 74-2433, and amendments thereto, within either of the following, whichever is shorter:

(1) 24 months immediately following the date of the judge's confirmation of appointment to the court; or

(2) the term to which the judge is appointed.

(b) The time period specified in paragraph (a)(1) may be extended by the executive director depending on the availability of the required courses and the workload of the court. (Authorized by and implementing K.S.A. 2007 Supp. 74-2433, as amended by 2008 HB 2018, sec. 2; effective May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008.)

94-4-2. Administration of judge continued education. The judge education and training program shall be administered by the executive director. All records of completed courses shall be maintained in the personnel office of the court of tax appeals and shall be open for inspection at any time during normal business hours. (Authorized by and implementing K.S.A. 2007 Supp. 74-2433, as amended by 2008 HB 2018, sec. 2; effective May 24, 2002; amended, T-94-6-25-08, July 1, 2008; amended Oct. 24, 2008.)